APPENDIX VII

[*Vide* item V (5)]

L.A. Bill No. 19 of 1970.

(As passed by the Assembly.)

A Bill to validate the levy and collection of duty on sales of electrical energy under the Travancore-Cochin Electricity Duty Act, 1950.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-first year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Tamil Nadu Electricity Duty (Validation) Act, 1970.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(1) "duty" means the duty on sale of electrical energy ;

(2) "repealed Act" means the Travancore-Cochin Electricity Duty Act, 1950 (Travancore-Cochin Act IV of 1950), repealed by section 7 of the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1960 (Tamil Nadu Act 23 of 1960.)

3. *Validation of levy and collection of duty on sales of electrical energy.*—(1) Notwithstanding anything contained in any judgment, decree or order of any court or other authority, all duties levied or collected or purporting to have been levied or collected under the repealed Act and the rules made thereunder during the period commencing on the 1st November 1956 and ending with the 31st March 1961, shall, for all purposes, be deemed to be, and to have always been, validly levied or collected in accordance with law as if the provisions of the repealed Act and of the rules made thereunder, in so far as such provisions relate to the levy and collection of such duty had been included in, and formed part of, this section and this section had been in force at all material times when such duty was levied or collected and accordingly,—

(*a*) all acts, proceedings or things done or taken by any authority, officer or person in connection with the levy or collection of such duty shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law ;

(*b*) no suit or other proceeding shall be maintained or continued in any court for the refund of any duty so paid ;

(*c*) no court shall enforce any decree or order directing the refund of any duty so paid ; and

[8th September 1970

(*d*) any duty levied under the repealed Act and the rules made thereunder during the period commencing on the 1st November 1956 and ending with the 31st March 1961, but not collected, may be recovered in the manner provided under the repealed Act and the rules made thereunder.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person from claiming refund of any duty paid by him in excess of the amount due from him under the repealed Act and the rules made thereunder.

I certify that this is a Money Bill.

FORT ST. GEORGE,
MADRAS-9.

K. GOVINDAN,
Speaker, Tamil Nadu Legislative Assembly

5th September, 1970.